

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**CM No.27094-CII of 2018 in/&
ITA No.425 of 2017 (O&M)
Date of Decision :15.12.2018**

Pr. Commissioner of Income Tax, Panchkula

.....Appellant

Versus

Haryana Financial Corporation, Chandigarh

..... Respondent

**CORAM: HON'BLE MR.JUSTICE KRISHNA MURARI, CHIEF JUSTICE
HON'BLE MR.JUSTICE ARUN PALLI, JUDGE**

Present : Mr. Yogesh Putney, Advocate for the appellant.
 Ms. Radhika Suri, Sr. Advocate with
 Mr. M.S.Kanda, Advocate for the applicant/respondent.

KRISHNA MURARI, CHIEF JUSTICE (Oral):

It is stated that the issue being raised herein stands answered by the Division Bench of this Court, vide judgment dated 14.11.2017, rendered in ITA No.359 of 2017 (The Principal Commissioner of Income Tax, Patiala Vs. State Bank of Patiala), which has been affirmed by the Hon'ble Apex Court by dismissal of Special Leave Petition (Civil) Diary No.24323 of 2018, vide judgment and order dated 8.11.2018.

In view of the above, this appeal stands dismissed, in terms of the judgment and order dated 14.11.2017, rendered in ITA No.359 of 2017.

**(KRISHNA MURARI)
CHIEF JUSTICE**

**(ARUN PALLI)
JUDGE**

15.12.2018

Manoj Bhutani

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No